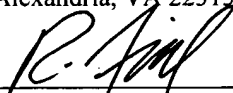


PATENT

I hereby certify that on January 26, 2005, which is the date I am signing this certificate, I am depositing this correspondence and all identified attachments with the United States Postal Service, first class mail, in an envelope addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.


Robert Fiore

Applicant: Sunil Bharitkar, et al.

Serial No.: 09/658,010

Filed: 09/08/00

Title: **SYSTEM AND METHOD FOR
VARYING LOW AUDIO
FREQUENCIES INVERSELY
WITH AUDIO SIGNAL LEVEL**

Examiner: Not yet assigned

Group Art Unit: 2644

Docket No.: 45784-00012

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT IN RESPONSE TO AN OFFICE ACTION DATED NOVEMBER 17, 2004

This Amendment responds to the Office Action Dated November 17, 2004 pertaining to the above referenced patent application. Reconsideration of this case is respectfully requested in view of the following amendments to the case and remarks.

Amendments to the Claims are reflected in the Listing of Claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.